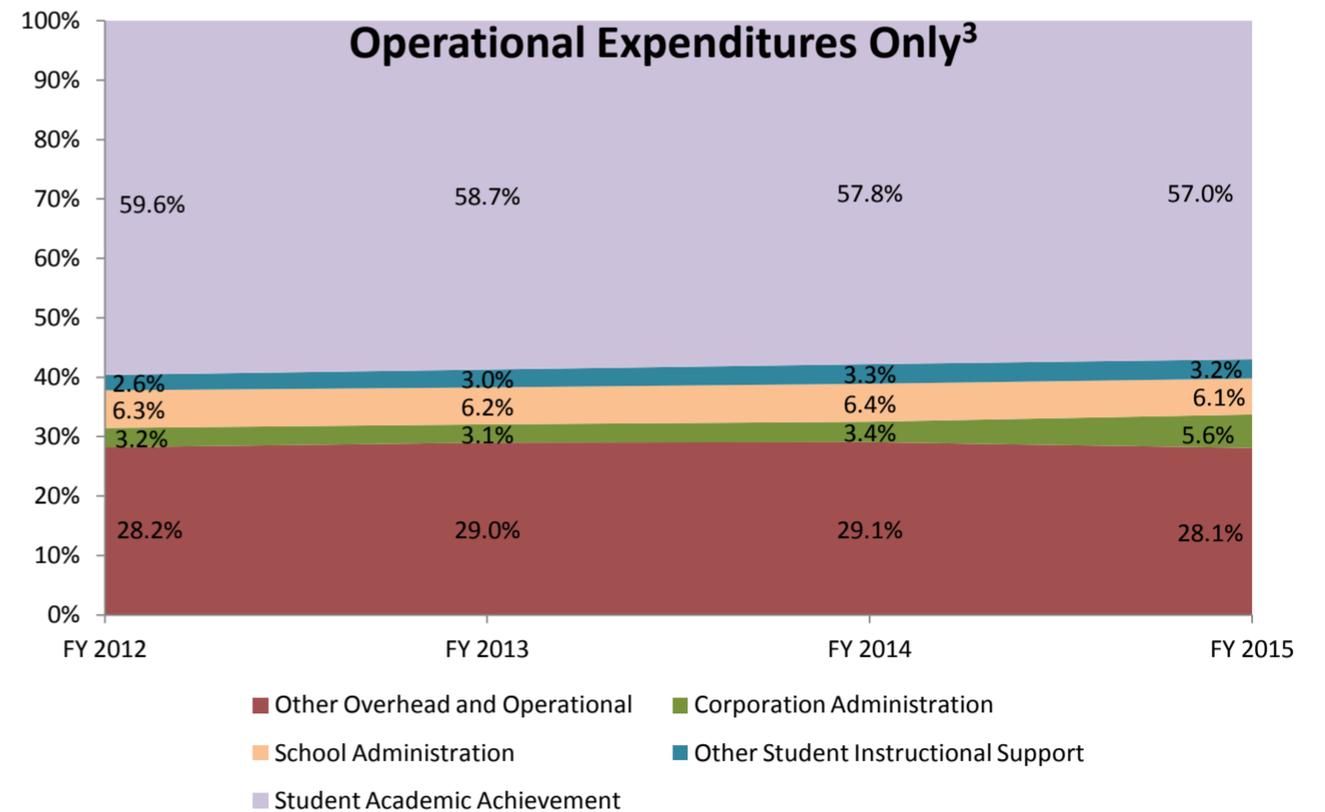
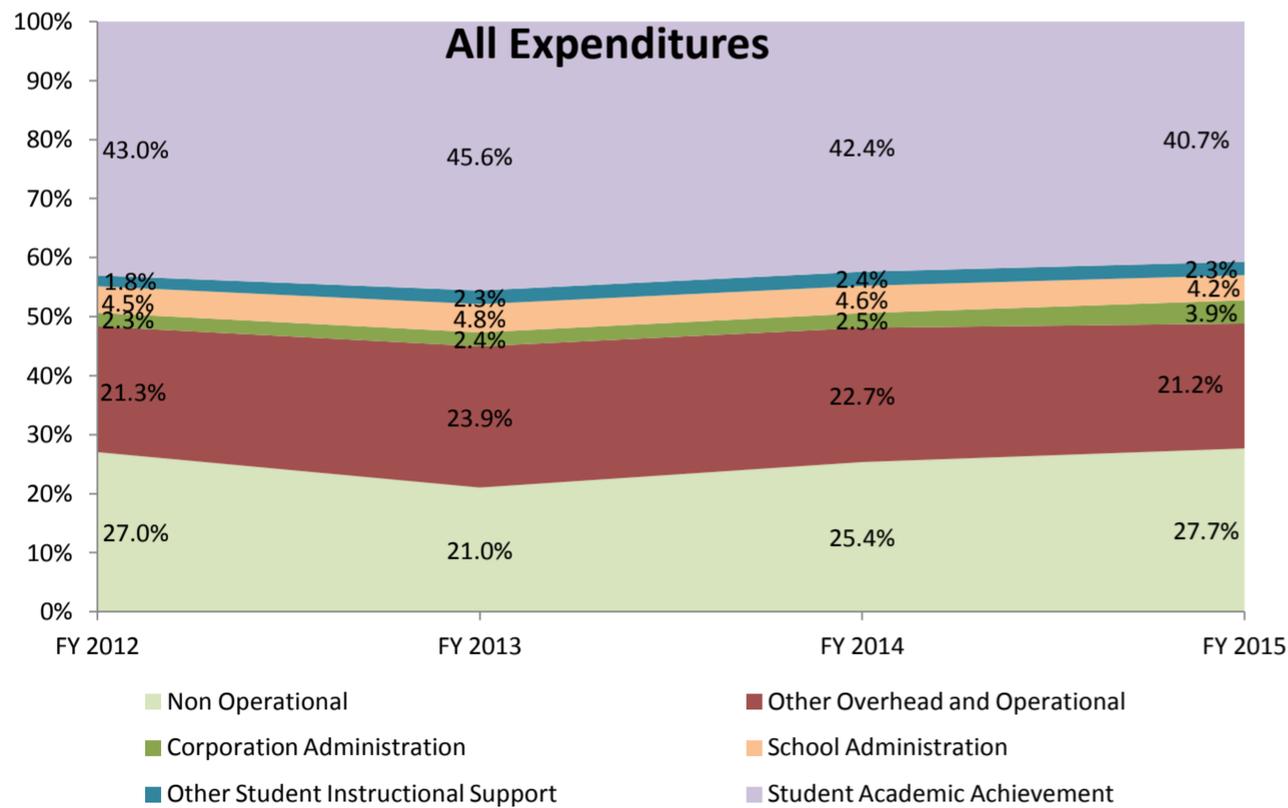


School Corporation Expenditures by Account
Biannual Financial Report Data
North Newton School Corp (5945)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$10,083,691	59.7%	\$7,577,251	52.1%	\$7,571,823	43.0%	\$7,334,659	45.6%	\$7,018,738	42.4%	\$6,948,387	40.7%
Student Instructional Support	\$1,037,705	6.1%	\$1,095,379	7.5%	\$1,114,572	6.3%	\$1,141,835	7.1%	\$1,162,424	7.0%	\$1,112,976	6.5%
Total	\$11,121,396	65.8%	\$8,672,630	59.6%	\$8,686,395	49.3%	\$8,476,494	52.7%	\$8,181,162	49.4%	\$8,061,363	47.2%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,809,752	22.6%	\$4,088,985	28.1%	\$4,156,252	23.6%	\$4,230,440	26.3%	\$4,175,193	25.2%	\$4,286,635	25.1%
Non Operational	\$1,962,446	11.6%	\$1,784,181	12.3%	\$4,759,389	27.0%	\$3,385,886	21.0%	\$4,197,811	25.4%	\$4,724,057	27.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,772,198	34.2%	\$5,873,165	40.4%	\$8,915,641	50.7%	\$7,616,326	47.3%	\$8,373,004	50.6%	\$9,010,692	52.8%

Grand Total	\$16,893,594	\$14,545,796	\$17,602,037	\$16,092,820	\$16,554,167	\$17,072,055
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
North Newton School Corp (5945)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11050 Regular Programs Full Day Kindergarten	\$0	\$0	\$380,957	\$284,364	NA	NA	-25.4%	
11100 Regular Programs Elementary	\$2,555,592	\$3,208,744	\$2,690,986	\$2,676,659	4.7%	-16.6%	-0.5%	
11200 Regular Programs Middle/Junior High	\$0	\$701,516	\$663,245	\$583,794	NA	-16.8%	-12.0%	
11300 Regular Programs High School	\$1,726,820	\$1,427,951	\$1,145,658	\$1,202,518	-30.4%	-15.8%	5.0%	
11355 Regular Programs High School - Acad. Honors High Ability Students	\$19,260	\$38,164	\$67,648	\$28,298	46.9%	-25.9%	-58.2%	
11420 Regular Programs Vocational Education - Agriculture B	\$153,601	\$167,312	\$139,525	\$150,828	-1.8%	-9.9%	8.1%	
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$94,563	\$130,212	\$181,380	\$131,281	38.8%	0.8%	-27.6%	
11470 Regular Programs Vocational Education - Business Education	\$0	\$147,505	\$95,900	\$96,776	NA	-34.4%	0.9%	
11490 Regular Programs Vocational Education - Industrial Education B	\$0	\$1,289	\$0	\$0	NA	NA	NA	
11590 Regular Programs Vocational Education - Other Vocational Ed. Programs	\$8,045	\$0	\$0	\$0	NA	NA	NA	
11630 Regular Programs Alternative Education Programs - High School	\$61,713	\$77,211	\$42,223	\$69,044	11.9%	-10.6%	63.5%	
12110 Special Programs Gifted and Talented - Gifted And Talented	\$12,076	\$8,968	\$0	\$0	NA	NA	NA	
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$30,764	\$22,092	\$36,978	NA	20.2%	67.4%	
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$116,759	\$152,304	\$51,160	\$63,205	-45.9%	-58.5%	23.5%	
12350 Special Programs Physical Impairment - Homebound	\$23,344	\$27,017	\$10,717	\$3,431	-85.3%	-87.3%	-68.0%	
12410 Special Programs Emotional Disabilities - Full Time	\$47,616	\$73,860	\$0	\$0	NA	NA	NA	
12510 Special Programs Culturally Different - Communication Disorders	\$86,440	\$164,859	\$141,358	\$144,994	67.7%	-12.1%	2.6%	
12520 Special Programs Culturally Different - Compensatory	\$159	\$344	\$0	\$0	NA	NA	NA	
12610 Special Programs Learning Disability	\$319,391	\$465,389	\$524,681	\$630,059	97.3%	35.4%	20.1%	
12710 Special Programs Equal Opportunity At Risk	\$49,656	\$69,337	\$81,746	\$83,505	68.2%	20.4%	2.2%	
12900 Special Programs Other Special Programs	\$0	\$0	\$13,202	\$13,688	NA	NA	3.7%	
14100 Summer School Programs Elementary	\$0	\$0	\$0	\$1,332	NA	NA	NA	
14300 Summer School Programs High School	\$14,372	\$18,362	\$0	\$0	NA	NA	NA	
16100 Remediation Remediation Testing	\$2,004	\$146	\$0	\$0	NA	NA	NA	
16200 Remediation Preventive Remediation	\$45,945	\$39,106	\$96,940	\$101,277	120.4%	159.0%	4.5%	
17100 Pay. to Other Gov. Units in State Transfer Tuition	\$0	\$475	\$0	\$0	NA	NA	NA	
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$27,490	\$25,231	\$11,644	\$28,365	3.2%	12.4%	143.6%	
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$85,001	\$69,519	\$50,211	\$48,112	-43.4%	-30.8%	-4.2%	
17600 Pay. to Other Gov. Units in State Joint Services and Supply - Other	\$9,029	\$11,561	\$7,757	\$7,962	-11.8%	-31.1%	2.6%	
22110 Instruction Imp. of Instruction - Service Area Direction	\$898	\$25,772	\$0	\$0	NA	NA	NA	
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$33,313	\$20,293	\$1,121	\$0	NA	NA	NA	
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$9,455	\$19,802	\$71,142	\$63,565	572.3%	221.0%	-10.7%	
22210 Instruction Library/Media Services - Service Area Direction	\$89,497	\$92,252	\$0	\$0	NA	NA	NA	
22220 Instruction Library/Media Services - School Library	\$15,275	\$12,832	\$64,359	\$61,833	304.8%	381.9%	-3.9%	
22230 Instruction Library/Media Services - Audiovisual	\$359	\$281	\$420	\$189	-47.3%	-32.8%	-54.9%	
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$10,614	\$0	\$0	\$0	NA	NA	NA	
22360 Instruction Instruc. Related Tech. - Network Support	\$101,662	\$121,179	\$240,416	\$212,514	109.0%	75.4%	-11.6%	
25510 Central Services Textbooks for Rent/Resale - Direction of Rental Service	\$0	\$0	\$3,957	\$4,274	NA	NA	8.0%	
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$197,167	\$203,065	\$167,452	\$159,014	-19.4%	-21.7%	-5.0%	
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$2,614	\$0	\$0	\$0	NA	NA	NA	
25570 Central Services Textbks. for Rent/Resale - Materials and Supplies	\$26,887	\$24,626	\$50,842	\$60,529	125.1%	145.8%	19.1%	
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$329,805	\$0	\$0	\$0	NA	NA	NA	
Student Academic Achievement Total								
	\$6,276,424	\$7,577,251	\$7,018,738	\$6,948,387	10.7%	-8.3%	-1.0%	
Student Instructional Support								
21120 Students Attend. & Social Work Serv. - Attendance Services	\$20,258	\$30,121	\$30,343	\$31,716	56.6%	5.3%	4.5%	
21140 Students Attend. & Social Work Serv. - Pupil Accounting	\$35,988	\$44,117	\$41,632	\$46,215	28.4%	4.8%	11.0%	
21220 Students Guidance Services - Counseling Services	\$157,478	\$202,030	\$237,480	\$230,492	46.4%	14.1%	-2.9%	
21340 Students Health Services - Nurse Services	\$46,618	\$71,954	\$84,209	\$77,521	66.3%	7.7%	-7.9%	
21390 Students Health Services - Other Health Services	\$0	\$352	\$0	\$308	NA	-12.5%	NA	
21890 Students Special Ed. Administration - Other Special Ed. Admin.	\$1,256	\$0	\$1,478	\$1,703	35.6%	NA	15.2%	
24100 School Administration Office of The Principal	\$572,364	\$746,806	\$767,283	\$725,020	26.7%	-2.9%	-5.5%	

School Corporation Expenditures by Account
Biannual Financial Report Data
North Newton School Corp (5945)

Account					Percent Change					
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015			
Student Instructional Support Total				\$833,961	\$1,095,379	\$1,162,424	\$1,112,976	33.5%	1.6%	-4.3%
Overhead and Operational										
23110	General Administration	Board of Education - Service Area Direction	\$14,929	\$21,726	\$24,994	\$23,547	57.7%	8.4%	-5.8%	
23150	General Administration	Board of Education - Legal Services	\$30,711	\$35,822	\$18,221	\$39,768	29.5%	11.0%	118.3%	
23160	General Administration	Board of Education - Promotion Expenses	\$2,214	\$2,236	\$2,778	\$2,707	22.3%	21.1%	-2.5%	
23190	General Administration	Board of Education - Other Governing Body Services	\$4,496	\$10,318	\$18,858	\$251,279	5488.9%	2335.3%	1232.5%	
23210	General Administration	Executive Administration - Office of The Superintendent	\$129,154	\$233,765	\$232,720	\$226,875	75.7%	-2.9%	-2.5%	
25110	Central Services	Fiscal Services - Office of The Business Manager	\$70,119	\$98,789	\$105,321	\$109,373	56.0%	10.7%	3.8%	
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$895	\$6,267	\$1,161	\$2,976	232.6%	-52.5%	156.3%	
25192	Central Services	Fiscal Services - Other - Petty Cash	\$325	\$325	\$325	\$325	0.0%	0.0%	0.0%	
25193	Central Services	Fiscal Services - Other - Printed Forms	\$2,197	\$4,051	\$2,304	\$1,284	-41.6%	-68.3%	-44.3%	
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$178	\$423	\$492	\$457	156.6%	7.9%	-7.1%	
25196	Central Services	Fiscal Services - Other - Cash Change	\$500	\$400	\$0	\$0	NA	NA	NA	
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$2,870	\$0	NA	NA	NA	
25720	Central Services	Personnel Services - Recruitment and Placement	\$0	\$0	\$1,293	\$980	NA	NA	-24.2%	
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$0	\$0	\$13,736	NA	NA	NA	
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$10	\$20	\$0	\$36	258.1%	79.1%	NA	
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$92,778	\$132,759	\$91,455	\$127,787	37.7%	-3.7%	39.7%	
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,285,374	\$1,485,289	\$1,421,167	\$1,223,809	-4.8%	-17.6%	-13.9%	
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$675	\$498	\$750	\$9	-98.7%	-98.2%	-98.8%	
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$108,204	\$156,445	\$149,080	\$201,229	86.0%	28.6%	35.0%	
26600	Oper. & Maint. of Plant Serv.	Security Services	\$1,595	\$0	\$0	\$0	NA	NA	NA	
26700	Oper. & Maint. of Plant Serv.	Insurance	\$168,596	\$111,174	\$127,575	\$122,210	-27.5%	9.9%	-4.2%	
27010	Student Transportation	Service Area Direction	\$123,694	\$140,215	\$85,694	\$132,792	7.4%	-5.3%	55.0%	
27100	Student Transportation	Vehicle Operation	\$329,725	\$446,429	\$486,683	\$498,031	51.0%	11.6%	2.3%	
27300	Student Transportation	Vehicle Servicing and Maintenance	\$309,994	\$333,013	\$439,264	\$464,686	49.9%	39.5%	5.8%	
27400	Student Transportation	Purchase of School Buses	\$195,369	\$270,580	\$264,110	\$218,597	11.9%	-19.2%	-17.2%	
27500	Student Transportation	Insurance on Buses	\$51,233	\$50,326	\$16,960	\$22,759	-55.6%	-54.8%	34.2%	
27900	Student Transportation	Other Student Transportation Services	\$1,330	\$1,181	\$295	\$1,504	13.1%	27.3%	409.8%	
31100	Food Services Operations	Service Area Direction	\$16,413	\$25,388	\$28,401	\$32,487	97.9%	28.0%	14.4%	
31200	Food Services Operations	Food Preparation and Dispensing	\$172,203	\$250,363	\$253,792	\$247,151	43.5%	-1.3%	-2.6%	
31400	Food Services Operations	Food Purchases	\$197,874	\$244,340	\$275,979	\$280,168	41.6%	14.7%	1.5%	
31900	Food Services Operations	Other Food Services	\$23,282	\$26,842	\$122,650	\$40,073	72.1%	49.3%	-67.3%	
Overhead and Operational Total				\$3,334,067	\$4,088,985	\$4,175,193	\$4,286,635	28.6%	4.8%	2.7%
Non Operational										
33400	Category not Specified	Athletic Coaches	\$114,845	\$131,210	\$142,485	\$143,060	24.6%	9.0%	0.4%	
33950	Other Community Services	Step Ahead	\$14,315	\$16,523	\$5,153	\$4,898	-65.8%	-70.4%	-5.0%	
33990	Other Community Services	Other	\$645	\$3,141	\$1,653	\$936	45.1%	-70.2%	-43.4%	
43000	Category not Specified	Professional Services	\$0	\$500	\$48,464	\$1,000	NA	100.0%	-97.9%	
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$142,525	\$350,825	\$1,161,163	\$1,405,702	886.3%	300.7%	21.1%	
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$131,137	\$0	\$0	\$0	NA	NA	NA	
45400	Building Acq., Const. and Impr.	Sports Facilities	\$24,515	\$10,396	\$12,526	\$29,816	21.6%	186.8%	138.0%	
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$164	\$0	\$0	\$0	NA	NA	NA	
46000	Category not Specified	Purchase of Moveable Equipment	\$29,108	\$66,679	\$14,879	\$47,931	64.7%	-28.1%	222.1%	
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$164,154	\$123,525	\$430,949	\$493,548	200.7%	299.6%	14.5%	
49000	Category not Specified	Other Facilities Acq. and Construction	\$130,215	\$92,994	\$122,486	\$201,731	54.9%	116.9%	64.7%	
51100	Principal on Debt	Bonds	\$315,000	\$170,000	\$245,000	\$385,000	22.2%	126.5%	57.1%	
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$7,636	\$0	NA	NA	NA	
52100	Interest on Debt	Bonds	\$166,110	\$127,760	\$110,064	\$115,268	-30.6%	-9.8%	4.7%	
52200	Interest on Debt	Temporary Loans	\$14,978	\$23,676	\$0	\$0	NA	NA	NA	
53100	Lease Rental	Buildings-Principal	\$320,000	\$385,000	\$1,245,000	\$1,273,667	298.0%	230.8%	2.3%	

School Corporation Expenditures by Account
Biannual Financial Report Data
North Newton School Corp (5945)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
53150 Lease Rental Buildings-Interest	\$235,000	\$170,000	\$608,915	\$617,000	162.6%	262.9%	1.3%
54200 Advancements and Obligations Common School Fund - Principal	\$128,365	\$93,702	\$37,500	\$0	NA	NA	NA
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$18,250	\$938	\$0	NA	NA	NA
59100 Other Debt Services Obligations Registrars Fee	\$500	\$0	\$3,000	\$4,500	800.0%	NA	50.0%
Non Operational Total	\$1,931,577	\$1,784,181	\$4,197,811	\$4,724,057	144.6%	164.8%	12.5%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$29,072	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$4,036	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$8,544	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$609	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$387,136	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$55,296	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$112,246	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$9,545	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$37,576	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$5,684	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$12,984	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$728	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$837,244	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$120,184	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$315,408	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$17,074	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$17,908	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$2,423	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$8,231	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$648	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$2,498,332	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$16,121	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$18,273	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$2,266	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$4,517,566	\$0	\$0	\$0	NA	NA	NA